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PATENT
Attorney Docket No. 07481.0045

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)	
)	
Kazuo TAGAWA et al.)	Group Art Unit: 1771
)	
Application No.: 10/566,494)	Examiner: V. V. Vasisth
)	
Filed: August 29, 2006)	
)	
For: REFRIGERATING MACHINE OIL)	Confirmation No.: 5119
COMPOSITION)	

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

INFORMATION DISCLOSURE STATEMENT UNDER 37 C.F.R. § 1.97(b)

Pursuant to 37 C.F.R. §§ 1.56 and 1.97(b), Applicant brings to the attention of the Examiner the listed documents on the attached listing. This Information Disclosure Statement is being filed before the mailing date of a first Office Action after the filing of a Request for Continued Examination in the above-referenced application.

Copies of the listed foreign and non-patent literature documents are attached.

Applicant respectfully requests that the Examiner consider the listed documents and indicate that they were considered by making appropriate notations on the attached form.

The following is a concise statement of relevance of the non-English language documents.

An English Abstract of the non-English document is enclosed.

This submission does not represent that a search has been made or that no better art exists and does not constitute an admission that each or all of the listed documents are material or constitute "prior art." If the Examiner applies any of the documents as prior art against any claim in the application and Applicant determines that the cited documents do not constitute "prior art" under United States law, Applicant reserves the right to present to the U.S. Patent and Trademark Office the relevant facts and law regarding the appropriate status of such documents.

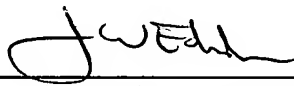
Applicant further reserves the right to take appropriate action to establish the patentability of the disclosed invention over the listed documents, should one or more of the documents be applied against the claims of the present application.

If there is any fee due in connection with the filing of this Statement, please charge the fee to Deposit Account 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

Dated: March 30, 2011

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